



Bulletin

2005-15B

REVISED FORM OF LIST

TO: Boards of Assessors

FROM: Gerard D. Perry, Deputy Commissioner
Division of Local Services

DATE: December 2005

SUBJECT: Revised Form of List

This *Bulletin* provides you with a revised personal property return approved by the Commissioner of Revenue under G.L. Ch. 58 §3. The return, State Tax Form 2, has been revised to reflect the local tax status of personal property owned by certain limited liability companies (LLCs) and other non-corporate legal entities after this year's Supreme Judicial Court decision in *RCN-BecoCom LLC v. Commissioner of Revenue*, 443 Mass. 198 (2005).

The revised State Tax Form 2 is found at <http://www.dls.state.ma.us/ptb/formbroc.htm#forms> under "Taxpayer's Use – Property Returns." Attached is a chart that describes the revisions made in the return. As usual, you may decide with your vendor the size and color, as well as the typeset and spacing, for the return. You may also adapt the format as needed to generate or provide the return for electronic filing. The size and spacing shown in the return result from our technical limitations and are not intended to prevent you or your vendor from developing a hard copy or computerized format that better suits your needs. In developing your format, the primary consideration should be ease of use by the persons and entities required to file.

The revised form should be provided to property owners for use in filing returns as of January 1, 2006. If you have already ordered or prepared a supply of the current form, however, that form may be provided to property owners, but a notice about the change should be attached. Use of the revised form is required for returns filed as of January 1, 2007 and later years.

If you have any questions or comments about the revisions, please contact Gary Blau at 617-626-2400.

DECEMBER 2005 REVISIONS

PROPERTY RETURN

FORM NAME	NUMBER	LAST REVISED	12/2005 REVISIONS
Form of List – Return of Personal Property Subject to Taxation (Filed by Individuals, Partnerships, Associations or Trusts, Corporations, Limited Liability Companies and Other Legal Entities)	State Tax Form 2	December 2003	<ul style="list-style-type: none">• Caption revised to refer to all legal entities that may be required to file return.• Section 1-C revised to clarify classification of corporation or LLC as a manufacturer by the Commissioner of Revenue and status of LLCs filing as disregarded entities.• Section 2-A revised to explain that certain owners of pipelines and telephone and telegraph property may have to file a separate return locally.• Section 3 revised to delete LLCs as being eligible for exemptions available to utility corporations, financial institutions and insurance corporations, clarify scope of exemption for individuals, and add statutory citations.• Section 5 reorganized and clarified regarding filer signature and designation of representative.